

### ABSTRACT

A Packet Voice Gateway (PVG) system and related method are disclosed wherein a single ATM circuit emulation board performs conversion of Asynchronous Transfer Mode (ATM) formatted cells received from an ATM packet network to a Time Division Multiplexed (TDM) format for delivery to a circuit switched network, including AAL 1/2 bearer cells, AAL 3/4 data cells, AAL5 signaling cells, and raw AAL0 cells. In particular, as ATM cells are received from the ATM packet network, their cell headers are translated according to a predetermined translation scheme. The ATM cells are then processed according to their translated cell headers, which allows the cells to be handled according to their payload type.

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